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UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 09-1019

PENLAND FINANCIAL SERVICES, INC.; CHARLES W. PENLAND, SR.,

Plaintiffs - Appellants,

v.

SELECT FINANCIAL SERVICES, LLC; KEN ANTHONY, Attorney for Select Financial Services, LLC; JEAN BRADLEY, "Ad Litem" for Select Financial Services, LLC; CLEMENT BRONCALE, Principal for Select Financial Services, LLC; ACORN CAPITOL GROUP, LLC,

Defendants - Appellees.

Appeal from the United States District Court for the District of South Carolina, at Greenville. Henry M. Herlong, Jr., District Judge. (6:08-cv-03864-HMH)

Submitted: February 26, 2009 Decided: March 9, 2009

Before NIEMEYER, MICHAEL, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Charles W. Penland, Sr., Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.

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PER CURIAM:

Penland Financial Services, Inc., and Charles W. Penland, Sr., appeal the district court's order accepting the recommendation of the magistrate judge and dismissing without prejudice the civil action Penland filed on behalf of himself and Penland Financial Services, Inc., for lack of subject matter jurisdiction. On appeal, Penland has failed to raise any arguments relevant to the district court's reasoning for dismissing the action; thus, those claims have been abandoned. Edwards v. City of Goldsboro, 178 F.3d 231, 241 n.6 (4th Cir. 1999); see 4th Cir. R. 34(b). Accordingly, we affirm the decision of the district court. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED